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AMENDMENT

Kindly amend the application and claims, without prejudice, without admission, without surrender of subject matter, and without any intention of creating any estoppel as to equivalents, as follows:

IN THE CLAIMS

Kindly amend the claims, without prejudice, without admission, without surrender of subject matter, and without any intention of creating any estoppel as to equivalents, to read as follows:

44. (Amended) A process for preparing a foodstuff suitable for consumption comprising an emulsifier, wherein the foodstuff is selected from the group consisting of confectionery, frozen products, dairy products, meat products, edible oils and fats, and fine foods, the process [consisting essentially of] comprising the steps of
- (i) contacting a food material containing a fatty acid ester and a second constituent comprising a hydroxy group with an enzyme having esterase activity such that an emulsifier and a second ingredient are [is] generated by alcoholysis by the enzyme from the fatty acid ester and [a second functional ingredient is generated from] the second constituent wherein said second functional ingredient is selected from one or more of the group consisting of an emulsifier, a hydrocolloid, a preservative, an antioxidant, a coloring, a flavoring, and a viscosity modifier; and
 - (ii) inactivating or denaturing the enzyme to provide the foodstuff comprising the emulsifier, the fatty acid ester and the enzyme in an inactive form or a denatured form.
45. (Previously Added) The process according to claim 44 wherein the fatty acid ester comprises at least two ester groups.
46. (Previously Added) The process according to claim 44 wherein the fatty acid ester is a triglyceride.
47. (Previously Amended) The process according to claim 44 wherein the enzyme having esterase activity has lipase activity, or the enzyme having esterase activity is a mixture of enzymes.

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48. (Previously Added) The process according to claim 44 wherein the enzyme is isolated from a plant, an animal or a micro-organism.

49. (Previously Added) The process according to claim 48 wherein the micro-organism is selected from the group consisting of *Aspergillus niger*, *Rhizopus delemar*, *Rhizopus arrhizus*, *Mucor miehei*, *Pseudomonas sp.*, *Candida rugosa*, *Pencillium roqueforti*, *Pencillium cyclopium*, *Aspergillus tubingensis*, *Candida cylindracea*, *Thermomyces lanuginosus*, *Mucor javanicus*, *Candida antartica*, *Chromobacterium viscosum*, *Pseudomonas fluorescens*, *Pseudomonas nitroreducans*, *Chromobacterium viscosum*, *Bacillus subtilis*, mutants and combinations thereof.

50. (Amended) A process for preparing a foodstuff suitable for consumption comprising an emulsifier, wherein the foodstuff is selected from the group consisting of confectionery, frozen products, dairy products, meat products, edible oils and fats, and fine foods, the process [consisting essentially of] comprising the steps of

(i) contacting a food material containing a fatty acid ester and a second constituent comprising a hydroxy group with an enzyme having esterase activity such that an emulsifier and a second ingredient are [is] generated by the enzyme from the fatty acid ester and [a second functional ingredient is generated from] the second constituent wherein said second functional ingredient is selected from one or more of the group consisting of an emulsifier, a hydrocolloid, a preservative, an antioxidant, a coloring, a flavoring, and a viscosity modifier; and

(ii) inactivating or denaturing the enzyme to provide the foodstuff comprising the emulsifier, the fatty acid ester and the enzyme in an inactive form or a denatured form;

wherein the second constituent is a sugar.

51. (Previously Added) The process according to claim 44 wherein the second constituent is hydrophilic.

52. (Previously Amended) The process according to claim 44 wherein the second constituent is selected from the group consisting of, polyvalent alcohols, ethanol, sugars, dextrans, sorbitol, mannitol, fruit acids and hydroxy acids, and mixtures thereof.

53. (Previously Added) The process according to claim 44 wherein the second constituent is glycerol.

54. (Previously Amended) The process according to claim 50 wherein the sugar selected from the group consisting of sucrose, fructose, glucose, lactose, and galactose.

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55. (Amended) A process for preparing a foodstuff suitable for consumption comprising an emulsifier, wherein the foodstuff is selected from the group consisting of confectionery, frozen products, dairy products, meat products, edible oils and fats, and fine foods, the process [consisting essentially of] comprising the steps of

(i) contacting a food material containing a fatty acid ester and a second constituent comprising a hydroxy group with an enzyme having esterase activity such that an emulsifier and a second ingredient are [is] generated by the enzyme from the fatty acid ester and [a second functional ingredient is generated from] the second constituent wherein said second functional ingredient is selected from one or more of the group consisting of an emulsifier, a hydrocolloid, a preservative, an antioxidant, a coloring, a flavoring, and a viscosity modifier; and

(ii) inactivating or denaturing the enzyme to provide the foodstuff comprising the emulsifier, the fatty acid ester and the enzyme in an inactive form or a denatured form;

wherein the second constituent is a [malto]dextrin.

56. (Amended) A process for preparing a foodstuff suitable for consumption comprising an emulsifier, wherein the foodstuff is selected from the group consisting of confectionery, frozen products, dairy products, meat products, edible oils and fats, and fine foods, the process [consisting essentially of] comprising the steps of

(i) contacting a food material containing a fatty acid ester and a second constituent comprising a hydroxy group with an enzyme having esterase activity such that an emulsifier and a second ingredient are [is] generated by the enzyme from the fatty acid ester and [a second functional ingredient is generated from] the second constituent wherein said second functional ingredient is selected from one or more of the group consisting of an emulsifier, a hydrocolloid, a preservative, an antioxidant, a coloring, a flavoring, and a viscosity modifier; and

(ii) inactivating or denaturing the enzyme to provide the foodstuff comprising the emulsifier, the fatty acid ester and the enzyme in an inactive form or a denatured form;

wherein the second constituent is a hydroxy acid selected from the group consisting of citric acid, tartaric acid, lactic acid and ascorbic acid.

57. (Amended) A process for preparing a foodstuff suitable for consumption comprising an emulsifier, wherein the foodstuff is selected from the group consisting of confectionery, frozen products, dairy products, meat products, edible oils and fats, and fine foods, the process [consisting essentially of] comprising the steps of

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(i) contacting a food material containing a fatty acid ester and a second constituent comprising a hydroxy group with an enzyme having esterase activity such that an emulsifier and a second ingredient are [is]generated by the enzyme from the fatty acid ester and [a second functional ingredient is generated from] the second constituent wherein said second functional ingredient is selected from one or more of the group consisting of an emulsifier, a hydrocolloid, a preservative, an antioxidant, a coloring, a flavoring, and a viscosity modifier; and

(ii) inactivating or denaturing the enzyme to provide the foodstuff comprising the emulsifier, the fatty acid ester and the enzyme in an inactive form or a denatured form;

wherein the second constituent is an alcohol.

58. (Amended) A process for preparing a foodstuff suitable for consumption comprising an emulsifier, wherein the foodstuff is selected from the group consisting of confectionery, frozen products, dairy products, meat products, edible oils and fats, and fine foods, the process [consisting essentially of] comprising the steps of

(i) contacting a food material containing a fatty acid ester and a second constituent comprising a hydroxy group with an enzyme having esterase activity such that an emulsifier and a second ingredient are [is]generated by the enzyme from the fatty acid ester and [a second functional ingredient is generated from] the second constituent wherein said second functional ingredient is selected from one or more of the group consisting of an emulsifier, a hydrocolloid, a preservative, an antioxidant, a coloring, a flavoring, and a viscosity modifier; and

(ii) inactivating or denaturing the enzyme to provide the foodstuff comprising the emulsifier, the fatty acid ester and the enzyme in an inactive form or a denatured form;

wherein the second constituent is ascorbic acid, or a protein hydrolysate.

59. (Amended) A process for preparing a foodstuff suitable for consumption comprising an emulsifier, wherein the foodstuff is selected from the group consisting of confectionery, frozen products, dairy products, meat products, edible oils and fats, and fine foods, the process [consisting essentially of] comprising the steps of

(i) contacting a food material containing a fatty acid ester and a second constituent comprising a hydroxy group with an enzyme having esterase activity such that an emulsifier and a second ingredient are [is]generated by the enzyme from the fatty acid ester and [a second functional ingredient is generated from] the second constituent wherein said second functional

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ingredient is selected from one or more of the group consisting of an emulsifier, a hydrocolloid, a preservative, an antioxidant, a coloring, a flavoring, and a viscosity modifier; and

(ii) inactivating or denaturing the enzyme to provide the foodstuff comprising the emulsifier, the fatty acid ester and the enzyme in an inactive form or a denatured form;

wherein the second constituent is selected from the group consisting of proteins, amino acids, peptides, and mixtures thereof.

60. Kindly cancel claim 60.

61. (Previously Added) The process according to claim 60 wherein the foodstuff is a baked good selected from the group consisting of breads, cakes, muffins, doughnuts, biscuits, crackers and cookies.

62. (Previously Added) The process according to claim 60 wherein the foodstuff is a confectionery selected from the group consisting of candies, caramels, chocolate and puddings.

63. (Previously Added) The process according to claim 60 wherein the foodstuff is a frozen dairy product.

64. (Previously Amended) The process according to claim 63 wherein the frozen dairy product is selected from the group consisting of ice cream and ice milk.

65. (Previously Amended) The process according to claim 60 wherein the foodstuff is a dairy product selected from the group consisting of coffee cream, whipped cream, custard cream, milk drinks and yoghurts.

66. (Previously Amended) The process according to claim 60 wherein the foodstuff is a processed meat product or a spread.

67. (Previously Amended) The process according to claim 60 wherein the foodstuff is an edible oil or fat selected from the group consisting of water in oil emulsions, oil in water emulsions, margarine, and shortening.

68. (Previously Amended) The process according to claim 60 wherein the foodstuff is a fine food selected from the group consisting of sauces and mayonnaise.

69. (Previously Amended) A foodstuff obtained by a process as defined in claim 44, 50 or 54-59.

70. (New) A process for preparing a foodstuff suitable for consumption comprising an emulsifier, wherein the foodstuff is selected from the group consisting of confectionery,

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frozen products, dairy products, meat products, edible oils and fats, and fine foods, the process comprising the steps of

(i) contacting a food material containing a fatty acid ester and a second constituent comprising a hydroxy group with an enzyme having esterase activity such that an emulsifier and a second ingredient are generated by the enzyme from the fatty acid ester and the second constituent wherein said second functional ingredient is selected from one or more of the group consisting of an emulsifier, a hydrocolloid, a preservative, an antioxidant, a coloring, a flavoring, and a viscosity modifier; and

(ii) inactivating or denaturing the enzyme to provide the foodstuff comprising the emulsifier, the fatty acid ester and the enzyme in an inactive form or a denatured form;

wherein the second constituent is glycerol.